Eligibility - Individuals

<u>Individual</u>: Examples of those that are considered to be individuals are: a single applicant, three siblings, two friends, etc. Spouses are also considered individuals. One member Revocable Trusts that use the member's social security number are treated in a similar manner as an individual.

Eligibility Forms:

- AD-1026, Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification (dated 10-30-14) Each individual owner of the property who is requesting benefits and any affiliates with farming interests will submit an AD-1026.
- CCC-941, Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information Each individual requesting benefits will submit a CCC-941.

Instructions for the AD-1026

Blocks 1-3 – Enter your name, social security number (even though only the last four digits are required, it is helpful to have the full number), and enter the program year as the crop year.

Block 4 – **Affiliates:** See AD-1026 to determine who an affiliate is based on individuals. **If a person is considered an affiliate,** they only need to be listed in Block 4 and file an AD-1026 if they have separate farming interests. Affiliates are considered as having farming interests if **their tax ID number is listed** as owner, operator, tenant or sharecropper on any farm or undeveloped land.

Note: Exception: A **spouse** or **minor child** of the person requesting benefits is not required to file an AD-1026 if both of the following applies:

- The person does not have a farming interest as an individual or member of a joint operation separate from the person requesting benefits and
- The person does not receive program benefits under his or her individual tax ID number.

Block 5 – Check one of these boxes if the statement applies; otherwise continue to Part B.

Instructions for the CCC-941

- Block 1 Enter the county where land is located.
- Block 2 Enter full legal name and address. This must exactly match what is on file with the Internal Revenue Service (IRS).
- Block 3 Enter the nine-digit tax ID number.
- Block 4 Enter the Program Year (fiscal year).
- Block 5 Check appropriate box.
- Block 6 Sign.
- Block 7 Enter title/relationship (e.g. owner, operator, etc.)
- Block 8 Enter the date.